

## Assembly Constitutional Amendment

No. 23

Introduced by Assembly Member Perea

February 23, 2012

Assembly Constitutional Amendment No. 23—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of Article XIII A thereof, and by amending Section 2 of Article XIII C thereof, relating to taxation.

### LEGISLATIVE COUNSEL’S DIGEST

ACA 23, as introduced, Perea. Local government transportation projects: special taxes: voter approval.

The California Constitution conditions the imposition of a special tax by a city, county, or special district upon the approval of  $\frac{2}{3}$  of the voters of the city, county, or special district voting on that tax, except that certain school entities may levy an ad valorem property tax for specified purposes with the approval of 55% of the voters within the jurisdiction of these entities.

This measure would provide that the imposition, extension, or increase of a special tax by a local government for the purpose of providing funding for local transportation projects requires the approval of 55% of its voters voting on the proposition. The measure would also make conforming and technical, nonsubstantive changes.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

- 1 *Resolved by the Assembly, the Senate concurring, That the*
- 2 *Legislature of the State of California at its 2011–12 Regular*

1 Session commencing on the sixth day of December 2010,  
2 two-thirds of the membership of each house concurring, hereby  
3 proposes to the people of the State of California that the  
4 Constitution of the State be amended as follows:

5 First—That Section 4 of Article XIII A thereof is amended to  
6 read:

7 Section 4. ~~Cities, Counties and special districts, Except as~~  
8 ~~otherwise provided by Section 2 of Article XIII C, a city, county,~~  
9 ~~or special district, by a two-thirds vote of the qualified electors of~~  
10 ~~such district its voters voting on the proposition, may impose~~  
11 ~~special taxes on such district a special tax within that city, county,~~  
12 ~~or special district, except an ad valorem taxes tax on real property~~  
13 ~~or a transaction transactions tax or sales tax on the sale of real~~  
14 ~~property within such City, County that city, county, or special~~  
15 ~~district.~~

16 Second—That Section 2 of Article XIII C thereof is amended  
17 to read:

18 SEC. 2. ~~Local Government Tax Limitation.~~ Notwithstanding  
19 any other provision of this Constitution:

20 (a) ~~All taxes A tax~~ imposed by any local government ~~shall be~~  
21 ~~deemed to be is~~ either a general ~~taxes tax~~ or a special ~~taxes. Special~~  
22 ~~purpose districts tax. A special district or agencies agency,~~  
23 ~~including a school districts, shall have district, has no power~~  
24 ~~authority to levy a general taxes tax.~~

25 (b) ~~No A~~ local government ~~may shall not~~ impose, extend, or  
26 increase any general tax unless and until that tax is submitted to  
27 the electorate and approved by a majority vote. A general tax ~~shall~~  
28 ~~is not be~~ deemed to have been increased if it is imposed at a rate  
29 not higher than the maximum rate so approved. The election  
30 required by this subdivision shall be consolidated with a regularly  
31 scheduled general election for members of the governing body of  
32 the local government, except in cases of emergency declared by  
33 a unanimous vote of the governing body.

34 (c) Any general tax imposed, extended, or increased, without  
35 voter approval, by any local government on or after January 1,  
36 1995, and prior to the effective date of this article, ~~shall may~~  
37 continue to be imposed only if ~~that general tax is~~ approved by a  
38 majority vote of the voters voting in an election on the issue of the  
39 imposition, which election ~~shall be is~~ held ~~within two years of the~~

1 ~~effective date of this article no later than November 6, 1998, and~~  
2 ~~in compliance with subdivision (b).~~

3 (d) ~~No~~ *(1) Except as otherwise provided in paragraph (2), a*  
4 *local government may shall not impose, extend, or increase any*  
5 *special tax unless and until that tax is submitted to the electorate*  
6 *and approved by a two-thirds vote of the voters voting on the*  
7 *proposition. A special tax shall is not be deemed to have been*  
8 *increased if it is imposed at a rate not higher than the maximum*  
9 *rate so approved.*

10 *(2) The imposition, extension, or increase of a special tax by a*  
11 *local government for the purpose of providing funding for local*  
12 *transportation projects under its jurisdiction, as may otherwise*  
13 *be authorized by law, requires the approval of 55 percent of the*  
14 *voters voting on the proposition. A special tax for the purpose of*  
15 *providing funding for local transportation projects is not deemed*  
16 *to have been increased if it is imposed at a rate not higher than*  
17 *the maximum rate previously approved in the manner required by*  
18 *law. The Legislature shall define local transportation projects for*  
19 *purposes of this paragraph.*